

**Ferndale School District No. 502
2024-2025 MSOC Disclosure**

Combined 1191 MSOC from F-203

Regular Instruction (Column A)	\$ 6,279,373
Grades 9-12 Additional (Column J)	\$ 252,871
* Total MSOC Allocation	\$ 6,532,243

**** Objects of Expenditure from F-195**

	Totals	Prg 01	Prg 02	Prg 03	Prg 97
Object 5 - totals	\$ 4,384,739	\$ 3,633,441	\$ -	\$ -	\$ 751,298
Object 7 - totals	\$ 8,017,902	\$ 596,681	\$ -	\$ 215,000	\$ 7,206,221
Object 8 - totals	\$ 47,580	\$ 8,730	\$ -	\$ -	\$ 38,850
Object 9 - totals	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
* Total Budgeted 5-9 Expenditures	\$ 12,525,221				

*** Difference** **\$ (5,992,978)**

*The aggregate MSOC amounts and the difference between these amounts is to be disclosed as part of the budget hearing.

** To determine which expenditures to include in the calculation, reference the language below from the supplemental budget.

ESSB 5950 - Section 504(8)(a)(ii) page 688:

(ii) For the 2023-24 school year and 2024-25 school year, as part of the budget development, hearing, and review process required by chapter 28A.505 RCW, each school district must disclose: (A) The amount of state funding to be received by the district under (a) and (d) of this subsection (8); (B) the amount the district proposes to spend for materials, supplies, and operating costs; (C) the difference between these two amounts; and (D) if (a) (ii) (A) of this subsection (8) exceeds (a) (ii) (B) of this subsection (8), any proposed use of this difference and how this use will improve student achievement.

(Note: If the MSOC allocations exceed MSOC expenditures, the district must report any proposed use of the difference and how this use will improve student achievement.)

In the 2024-2025 school year, an additional \$21.00 per AAFTE was generated by the apportionment formula as the result of ESHB 2494. As part of budget development, the **Ferndale School District** certifies the increased allocation is being used to address growing costs in utilities and insurance, instructional professional development and security and central office administration.

Secretary to the Board (or designee)

Date Signed

ESHB 2494 - Section 2(8)(c) page 7:

The increased allocation amount of \$21 per annual average full-time equivalent student for materials, supplies, and operating costs provided under (a) of this subsection is intended to address growing costs in the enumerated categories and may not be expended for any other purpose.